



interview
tips

Child Tax Credit

(Remember to apply the steps for each child.)

Probe/Action: Ask the taxpayer:

step 1	Is this child your son, daughter, adopted child, stepchild, foster child, brother, sister, half brother, half sister, stepbrother, stepsister, or a descendant of any of them (for example, your grandchild, niece, or nephew)? A descendant is of any generation.	If YES , go to Step 2. If NO , you cannot claim the child tax credit for this child. STOP if the taxpayer has no other children.
step 2	Is this child under age 17 at the end of the tax year?	If YES , go to Step 3. If NO , you cannot claim the child tax credit for this child. STOP if the taxpayer has no other children.
step 3	Did the child provide over half of his or her own support for the tax year?	If NO , go to Step 4. If YES , you cannot claim the child tax credit for this child. STOP if the taxpayer has no other children.
step 4	Did the child live with you for more than half of the tax year? If the child did not live with you for the required time, see the following notes below the chart: <ul style="list-style-type: none"> • Exception to Time Lived with You • Kidnapped Child • Children of Divorced or Separated or Parents who live apart. 	If YES , go to Step 5. If NO , you cannot claim the child tax credit for this child. STOP if the taxpayer has no other children.
step 5	Is this child a U.S. citizen, U.S. national, or resident of the United States? Note: A national is an individual who, although not a U.S. citizen, owes his or her allegiance to the United States. U.S. nationals include American Samoans and Northern Mariana Islanders who chose to become U.S. nationals instead of U.S. citizens.	If YES , go to Step 6. If NO , you cannot claim the child tax credit for this child. STOP if the taxpayer has no other children.

Questions: Who Must Use Publication 972?

step 6	Are you excluding income from Puerto Rico or are you filing Form 2555, Form 2555-EZ (relating to foreign earned income), or Form 4563, <i>Exclusion of Income for Bona Fide Residents of American Samoa</i> ?	If NO , go to Step 7. If YES , you must use Publication 972 to figure the credit.
step 7	Are you claiming any of the following credits? <ul style="list-style-type: none"> • Residential energy efficient property credit, Form 5695, Part II; Mortgage Interest credit, Form 8396; District of Columbia first-time homebuyer credit, Form 8859. 	If NO , use the Child Tax Credit Worksheet to figure the credit. If YES , you must use Publication 972 to figure the credit.

Exception to Time Lived with You

A child is considered to have lived with you for all of 2011 if the child was born or died in 2011 and your home was this child's home for the entire time he or she was alive. Temporary absences for special circumstances, such as for school, vacation, medical care, military service, or detention in a juvenile facility, count as time lived at home.

Kidnapped Child

A kidnapped child is considered to have lived with you for all of 2011 if:

- In the year the kidnapping occurred, the kidnapped child is presumed by law enforcement to have been taken by someone who is not a family member, and
- The kidnapped child lived with the taxpayer for more than half of the portion of the year prior to the kidnapping.

Modified Adjusted Gross Income Limits

- Married filing jointly - \$110,000
- Single, head of household, or qualifying widow(er) - \$75,000
- Married filing separately - \$55,000

Children of Divorced or Separated Parents

A child will be treated as being the qualifying child of his or her noncustodial parent if all of the following apply:

- The parents were divorced or legally separated or lived apart at all times during the last 6 months of 2011.
- The child received over half of his or her support for 2011 from the parents.
- The child was in custody of one or both of the parents for more than half of 2011.
- A decree of divorce or separate maintenance or written separation agreement that applies to 2011 provides that (a) the noncustodial parent can claim the child as a dependent, or (b) the custodial parent will sign a written declaration that he or she will not claim the child as a dependent for 2011.
- The custodial parent signs Form 8332 or similar statement that he or she will not claim the child as a dependent in 2011. If the divorce decree or separation agreement went into effect after 1984 and before 2009, the non custodial parent can attach certain pages instead of Form 8332.